

Fill in this information to identify your case:

United States Bankruptcy Court for the:

EASTERN DISTRICT OF PENNSYLVANIA

Case number (if known) Chapter 11

☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

4/19

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name	Comer Enterprises, Inc.	
2. All other names debtor used in the last 8 years Include any assumed names, trade names and doing business as names	DBA CE-Solutions DBA Allere Group	
3. Debtor's federal Employer Identification Number (EIN)	20-2859806	
4. Debtor's address	Principal place of business 110 East State Street, Suite D Kennett Square, PA 19348 Number, Street, City, State & ZIP Code Chester County	Mailing address, if different from principal place of business P.O. Box, Number, Street, City, State & ZIP Code Location of principal assets, if different from principal place of business Number, Street, City, State & ZIP Code
5. Debtor's website (URL)		
6. Type of debtor	<input checked="" type="checkbox"/> Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) <input type="checkbox"/> Partnership (excluding LLP) <input type="checkbox"/> Other. Specify:	

Debtor **Comer Enterprises, Inc.**
Name

Case number (if known)

7. Describe debtor's business

A. Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. Check all that apply

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- ☐ Chapter 7
- ☐ Chapter 9

☒ Chapter 11. Check all that apply:

- ☐ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625 (amount subject to adjustment on 4/01/22 and every 3 years after that).
- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11 (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- ☒ No.
- ☐ Yes.

If more than 2 cases, attach a separate list.

District	_____	When	_____	Case number	_____
District	_____	When	_____	Case number	_____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

- ☒ No
- ☐ Yes.

List all cases. If more than 1, attach a separate list

Debtor	_____	Relationship	_____
District	_____	When	_____
		Case number, if known	_____

Debtor **Comer Enterprises, Inc.**
Name

Case number (if known)

11. Why is the case filed in this district?

Check all that apply:

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

☒ No

☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard?

☐ It needs to be physically secured or protected from the weather.

☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

☐ Other

Where is the property?

Number, Street, City, State & ZIP Code

Is the property insured?

☐ No

☐ Yes. Insurance agency

Contact name

Phone

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

☐ 1-49

☒ 50-99

☐ 100-199

☐ 200-999

☐ 1,000-5,000

☐ 5001-10,000

☐ 10,001-25,000

☐ 25,001-50,000

☐ 50,001-100,000

☐ More than 100,000

15. Estimated Assets

☐ \$0 - \$50,000

☐ \$50,001 - \$100,000

☐ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☒ \$1,000,001 - \$10 million

☐ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$500,000,001 - \$1 billion

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

16. Estimated liabilities

☐ \$0 - \$50,000

☐ \$50,001 - \$100,000

☐ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☒ \$1,000,001 - \$10 million

☐ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$500,000,001 - \$1 billion

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

Debtor **Comer Enterprises, Inc.**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **August 18, 2019**
MM / DD / YYYY

X /s/ Nicole Comer

Signature of authorized representative of debtor

Nicole Comer

Printed name

Title **President**

18. Signature of attorney

X /s/ David B. Smith

Signature of attorney for debtor

Date **August 18, 2019**

MM / DD / YYYY

David B. Smith 59098

Printed name

Smith Kane Holman, LLC

Firm name

112 Moores Road

Suite 300

Malvern, PA 19355

Number, Street, City, State & ZIP Code

Contact phone **610-407-7215**

Email address **dsmith@skhlaw.com**

59098 PA

Bar number and State

Fill in this information to identify the case:

Debtor name **Comer Enterprises, Inc.**
 United States Bankruptcy Court for the: **EASTERN DISTRICT OF PENNSYLVANIA**
 Case number (if known): _____

☐ Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Advance Merchant Services LLC 116 Nassau Street, 8th Floor New York, NY 10038		Loan	Contingent Unliquidated Disputed			\$317,860.69
Advantage Capital, Inc. 30 Broad Street New York, NY 10004		loan	Contingent Unliquidated Disputed			\$650,000.00
Advantage Capital, Inc. 30 Broad Street New York, NY 10004		Loan	Contingent Unliquidated Disputed			\$373,306.12
BMF Capital 160 Pearl Street, Suite 5 New York, NY 10005		Loan	Contingent Unliquidated Disputed			\$173,662.50
Creative Capital Funding 1022 Ave M Brooklyn, NY 11230		Loan	Contingent Unliquidated Disputed			\$187,665.71
Cybecys, Inc. 5401 Ruby Drive Fairfax, VA 22030		vendor				\$165,794.40
Dazzlon Computer Services Inc. 1575 Redbud Blvd Suite 217 McKinney, TX 75069		vendor				\$146,520.00
Influx Capital LLC 26 Broadway, Suite 373 Brooklyn, NY 11201		Loan	Contingent Unliquidated Disputed			\$209,552.34
Iruka Capital Group 162 Elmora Avenue, Suite 211 Elizabeth, NJ 07202		Loan	Contingent Unliquidated Disputed			\$371,712.21

Debtor **Comer Enterprises, Inc.**
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Mr. Advance LLC 35-12 19th Avenue, Suite 3W Astoria, NY 11105		loan	Contingent Unliquidated Disputed	\$187,375.00	\$0.00	\$187,375.00
Penn Capital Funding 1274 49th Street, Suite 455 Brooklyn, NY 11219		Loan	Contingent Unliquidated Disputed			\$563,896.26
Pennsylvania Department of Revenue Board of Appeals P.O. Box 281021 Harrisburg, PA 17128-1021		Sales/Use Tax				\$195,746.00
Qualitree Inc. 1303 Milltown Road Wilmington, DE 19808		vendor				\$92,856.00
Queen Funding, LLC 1530 Coleman Street Brooklyn, NY 11234		Loan	Contingent Unliquidated Disputed			\$190,597.42
Santander Bank, N.A. 824 N. Market Street Suite 100 Wilmington, DE 19801		loan		\$200,000.00	\$0.00	\$200,000.00
Santander Bank, N.A. 824 N. Market Street Suite 100 Wilmington, DE 19801		loan		\$2,631,000.00	\$1,400,000.00	\$1,231,000.00
Santander Bank, N.A. 824 N. Market Street Suite 100 Wilmington, DE 19801		credit card				\$300,000.00
Santander Bank, N.A. 824 N. Market Street Suite 100 Wilmington, DE 19801		loan		\$270,000.00	\$0.00	\$270,000.00
Silver Cup Funding LLC 381 South 5th Street Brooklyn, NY 11211		Loan	Contingent Unliquidated Disputed	\$600,000.00	\$0.00	\$600,000.00

Debtor **Comer Enterprises, Inc.**
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Vertical Focus Inc. 10 Tower Office Park, Ste 500 Woburn, MA 01801		vendor				\$150,150.00

20 Mont, LLC
234 North James Street
Wilmington, DE 19804

Adroit Associates
100 Wood Ave S, Suite 108
Iselin, NJ 08830

Advance Merchant Services LLC
116 Nassau Street, 8th Floor
New York, NY 10038

Advanced Merchant Services, LLC
116 Nassau Street, Suite 804
New York, NY 10038

Advantage Capital
64 Beaver Street, Suite 415
New York, NY 10004

Advantage Capital, Inc.
30 Broad Street
New York, NY 10004

Alantes Corporate Finance, LLC
510 5th avenue, 3rd Floor
New York, NY 10036

American Express
P.O. Box 1270
Newark, NJ 07101-1270

Applied Speech Resources
142 West Old Liberty Road
Sykesville, MD 21784

Ariel Bouskila, Esquire
Berkovitch & Bouskila, PLLC
80 Broad Street, Suite 3303
New York, NY 10004

Avionte, LLC
1270 Eagan Industrial Road, #150
Saint Paul, MN 55121-1381

Bank of America
P.O. Box 15019
Wilmington, DE 19886-5019

Beane Associates
3518 Silverside Road
Wilmington, DE 19810

BMF Capital
160 Pearl Street, Suite 5
New York, NY 10005

Casas Cleaning
103 Glenoak Road
Wilmington, DE 19805

Circle Lending, LLC
c/o Victory Park Capital Advisors
227 West Monroe Stsreet, Suite 3900
Chicago, IL 60606

Citizens Bank
P.O. Box 9665
Providence, RI 02940-9665

Cogent Infotech Corporation
1035 Boyce Rod, Ste 108
Pittsburgh, PA 15241

Comcast
P.O. Box 211008
Saint Paul, MN 55121-2408

Comcast Business Voice
P.O. Box 37601
Philadelphia, PA 19101-0601

Consultadd, Inc.
110 Walnut Street
New York, NY 10005

Creative Capital
211 Blvd. of the Americas
Lakewood, NJ 08701

Creative Capital Funding
1022 Ave M
Brooklyn, NY 11230

Cybecys, Inc.
5401 Ruby Drive
Fairfax, VA 22030

Dazzlon Computer Services Inc.
1575 Redbud Blvd
Suite 217
McKinney, TX 75069

Decisive Technologies
2 Fawn Drive
Sewell, NJ 08080

Delaware Division of Revenue
820 North French Street
Wilmington, DE 19801

Delaware Employment Training Fund
Dept of Labor
4425 N. Market Street
Wilmington, DE 19802

Dell Business Credit
Dell Financial Services
c/o DFS Customer Care Dept.
P.O. Box 81577
Austin, TX 78708-1577

EMS Energy
234 N. James Street
Wilmington, DE 19804

Enterprise Mobility Inc.
9260 Alcosta Blvd.
Suite C26
San Ramon, CA 94583

Erie Insurance
100 Erie Insurance Place
Erie, PA 16530

FC Partners, LP
(DBA Funding Circle Partners, LP
One Union Street, Suite 210
San Francisco, CA 94111

First Stop Health, LLC
P.O. Box 811037
Chicago, IL 60681

First Tek, Inc.
1551 S Washington Avenue
Piscataway, NJ 08854

Friendly Consultants
14 Washington Road
Princeton Junction, NJ 08550

Fulton Bank, N.A.
One Penn Square
Lancaster, PA 17602

Genoese & Associates, P.A.
4550 Linden Hill Road, Ste 100B
Wilmington, DE 19808

Global Merchant Cash Inc.
64 Beaver Street, Suite 415
New York, NY 10004

Great America Financial Services
P.O. Box 660831
Dallas, TX 75266-0831

HCL Global
24543 Indoplex Circle, Suite 220
Farmington, MI 48335

Independence Blue Cross
1901 Market Street
Philadelphia, PA 19103

Influx Capital LLC
26 Broadway, Suite 373
Brooklyn, NY 11201

Internal Revenue Service
600 Arch Street
Philadelphia, PA 19106-1611

Iruka Capital Group
162 Elmora Avenue, Suite 211
Elizabeth, NJ 07202

Isaac H. Greenfield, Esquire
26 Broadway, Suite 375
New York, NY 10004

Israel Weinstein, Esquire
Weinstein & Weinstein, LLP
68-15 Main Street, 2nd Floor
Flushing, NY 11367

Itlize Global, LLC
242 Old New Brunswick Road
Suite 250
Piscataway, NJ 08854-3754

Jacob Verstandig, Esquire
Law Offices of Jacob Verstandig, PLLC
1459 East 13th Street
Brooklyn, NY 11230-6603

Jeffrey Zachter, Esquire
Zachter PLLC
30 Wall Street, 8th Floor
New York, NY 10005

Joe Lieberman, Esquire
P.O. Box 356
Cedarhurst, NY 11516

Kalamata Capital Group
30 Broad Street, Suite 1201
New York, NY 10004

Klish Group
1864 Hunters Ridge Lane
Sugar Grove, IL 60554-9369

Lenovo Financial Services
21146 Network Place
Chicago, IL 60673-1211

LGB - 110 East State Street, LLC
c/o Larry C. Bosley
326 West Cedar Street, Suite 3
Kennett Square, PA 19348

Limestone Pension
1407 Foulk Road
Suite 100
Wilmington, DE 19803-2755

Marlabs
One Corporate Place South, 3rd Floor
Piscataway, NJ 08854-6116

Mercury Systems
5 Independence Way, Suite 140
Princeton, NJ 08540

Met Life
4150 N. Mulberry Drive
Suite 300
Kansas City, MO 64116

Mr. Advance LLC
35-12 19th Avenue, Suite 3W
Astoria, NY 11105

Nextwave Enterprises LLC
5757 Blue Lagoon Drive
Miami, FL 33126

Nicole Comer
12 Autumnwood Drive
Newark, DE 19711-2400

Nicole Comer
12 Autumnwood Road
Newark, DE 19711-2400

Onspring Technologies LLC
8500 W. 110th Street
Suite 220
Overland Park, KS 66210-1804

PA Department of Labor and Industry
651 Boas Street
Harrisburg, PA 17120

Penn Capital Funding
1274 49th Street, Suite 455
Brooklyn, NY 11219

Pennsylvania Department of Revenue
Board of Appeals
P.O. Box 281021
Harrisburg, PA 17128-1021

Pennsylvania Department of Revenue
Bureau of Individual Taxes
P.O. Box 280432
Harrisburg, PA 17128-0432

People 2.0 Global, LLC
222 Valley Creek Blvd, Suite 100
Exton, PA 19341

Pragna Solutions LLC
P.O. Box 4165
Metuchen, NJ 08840

Qualitree Inc.
1303 Milltown Road
Wilmington, DE 19808

Queen Funding, LLC
1530 Coleman Street
Brooklyn, NY 11234

Remote Tiger, Inc.
6404 Ivy Lane, Ste 320
Greenbelt, MD 20770

Santander Bank, N.A.
824 N. Market Street
Suite 100
Wilmington, DE 19801

Secured Lender Solutions
P.O. Box 2576
Springfield, IL 62708

Siana Bellwoar
941 Pottstown Pike
Suite 200
Chester Springs, PA 19425

Silver Cup Funding LLC
381 South 5th Street
Brooklyn, NY 11211

Swift Financial Corporation
c/o Corporation Service Company
P.O. Box 2576
Springfield, IL 62708

Syncretic
228 Philadelphia Pike
Wilmington, DE 19809

Technocraft Solutions LLC
3974 Brown Park Drive, Suite F
Hilliard, OH 43026

The Columbia Bank
7168 Columbia Gateway Drive
Columbia, MD 21046

Tri-M Group LLC
206 Gate Lane
Kennett Square, PA 19348

USLI
1190 Devon Park Drive
Wayne, PA 19087

Vadim Serebro, Esquire
55 Broadway, 3rd Floor
New York, NY 10006

Vertical Focus Inc.
10 Tower Office Park, Ste 500
Woburn, MA 01801

Vision Service Plan
P.O. Box 742788
Los Angeles, CA 90074-2788

Womble Bond Dickinson (us) LLP
1313 North Market Street
Suite 1200
Wilmington, DE 19801

Xpedantic LLC
3974 Brown Park Drive
Suite G
Hilliard, OH 43026

Zioqu, Inc.
8910 University Center LN
San Diego, CA 92122

**United States Bankruptcy Court
Eastern District of Pennsylvania**

In re **Comer Enterprises, Inc.**

Debtor(s)

Case No.
Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Comer Enterprises, Inc.** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

☒ None [*Check if applicable*]

August 18, 2019

Date

/s/ David B. Smith

David B. Smith 59098

Signature of Attorney or Litigant
Counsel for **Comer Enterprises, Inc.**

Smith Kane Holman, LLC

112 Moores Road

Suite 300

Malvern, PA 19355

610-407-7215 Fax:610-407-7218

dsmith@skhlaw.com